



Nebraska Withholding Return

- Read instructions on reverse side.
- Please use e-file and e-pay at revenue.nebraska.gov.

FORM
941N

Nebraska ID Number

Reporting Period

Due Date

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

- ☐ If you are not licensed to report withholding, or are changing name and/or address information, see instructions.
☐ Check this box if you no longer make payments subject to withholding in Nebraska. Do not check this box if you are only changing payroll services.

1 Nebraska wages, tips, other compensation, gambling winnings, pensions and annuities, nonresident personal services, and construction services subject to Nebraska withholding	1		00
2 Nebraska income tax withheld for the reporting period identified above	2		
3 Adjustments of income tax withheld for preceding quarters of calendar year, if applicable. Do not adjust withholding for any previous year or report deposits on this line	3		
4 Adjusted total (line 2 plus or minus line 3)	4		
5 Nebraska incentive withholding credits (see instructions – if none, enter -0-)	5		
6 Subtotal (line 4 minus line 5)	6		
7 First monthly deposit	7		
8 Second monthly deposit	8		
9 Total tax due (line 6 minus lines 7 and 8)	9		
10 Penalty (see instructions)	10		
11 Interest (% per year of line 9 amount if filed after due date)	11		
12 Previous balance with payments received through	12		

- ☐ Check this box if your payment is being made by electronic funds transfer (EFT).

13 BALANCE DUE (total of lines 9 through 12). Pay in full with return

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and, to the best of my knowledge and belief, it is correct and complete.

sign here	Authorized Signature	Date ()	Signature of Preparer Other than Taxpayer	Date ()
	Title	Daytime Phone	Address	Daytime Phone
	Email Address		Preparer's PTIN	

E-file and e-pay, or mail this return and remit payment. If required, payment must be made by electronic funds transfer (EFT).

Nebraska Department of Revenue, PO Box 98915, Lincoln, NE 68509-8915
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. A taxpayer must file a Form 941N if:

1. You have an office or conduct business in Nebraska, and pay wages, gambling winnings, pensions and annuities; or
2. You make payments to nonresidents performing personal services in Nebraska; or
3. You have contractor withholding. See the [Nebraska Circular EN](#) for more information.

Prior to filing any deposits or returns:

1. You must apply for a withholding number on a [Nebraska Tax Application, Form 20](#); so that
2. A withholding certificate will be issued by the Nebraska Department of Revenue (Department); and
3. A Nebraska Withholding Return, Form 941N, will be mailed to you.

Even if you temporarily have no payments or withholding to report, Form 941N must still be filed for each period.

Cancelling an Account. If you are no longer making payments subject to Nebraska withholding, check the box immediately below your name and location address. A final [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), will be sent to you later in the year. The Form W-3N must be filed even if you did not make any payments subject to withholding.

Annual Filers. If the Nebraska income tax you withhold is less than \$500 a year, you may be licensed to file on an annual basis. Annual filers may e-file or file the preidentified Form 941N. Only lines 1 and 2 must be completed.

Filing and Payment Information. Start with the first calendar quarter or year in which you are required to withhold state income tax. Quarterly returns are due the last day of the month following the close of the quarter.

If the Department has assigned you an annual filing status, your return is due by January 31 of the following year.

A Form 941N is required even if there have been no payments subject to withholding. Paper filers should mail this return with payment to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915.

All taxpayers are encouraged to e-file and e-pay withholding taxes. See [revenue.nebraska.gov](#) for these options. Under the “Electronic Services” column, find the “For Businesses” section and then select either “Make a Payment” or “File your Return.” Checks written to the Nebraska Department of Revenue may be presented for payment electronically. Taxpayers may be mandated to make withholding payments electronically. You will be notified in writing of this requirement.

Preidentified Return. This return is to be used only by the employer or payor whose name is printed on it. If you have not received a return for the tax period, and will be filing a paper return, visit the Department’s website to print a Form 941N. Complete the ID number, tax period, name, and address information. Taxpayers who are e-filing Form 941N will continue to receive paper forms. Check line 12 to determine if a previous balance or credit exists.

Name and/or Address Changes. If the business name, location, or mailing address is not correct, strike through the incorrect information and plainly print the correct information. If you e-file, name and address changes should be made on a [Nebraska Change Request, Form 22](#). Note: If you are licensed for sales tax under this same number, the location address must be the same one used for the sales tax permit (cannot be a PO Box number).

If this is a name change only, and the ownership or FEIN number has not changed, indicate “**Name change only.**” If this is: an ownership transfer or change; a change in legal form; or your Federal ID number has changed – the new owner, partnership, LLC, or corporation must complete and return a **Nebraska Tax**

Application, Form 20. The former owner, partnership, LLC, or corporation must cancel all permits, licenses, and certificates by filing [Nebraska Change Request, Form 22](#).

Penalty and Interest. There are penalties and interest for failure to timely remit income tax withheld: 5% per month, up to 25%, of the line 9 amount. A \$25 penalty can also be levied for failure to timely file Form 941N. Interest is calculated at the rate shown on line 11, from the due date to the date payment is received.

Monthly Deposits, Form 501N. If the Nebraska tax withheld is more than \$500 for the first or second month in a quarter, you must make monthly deposits. **If you use e-pay, ACH credit, or make payment by credit card, do not file Form 501N.**

If Form 501N is required for the first month of a quarter, also file one for the second month, even if the amount withheld is not more than \$500.

Line 1. Enter the amount of wages paid this quarter. If a prior period’s wages were reported incorrectly, it is not necessary to file an amended Form 941N. Refer to the Form W-3N instructions to report wages paid during the entire tax year. See line 3 instructions if the withholding was reported incorrectly.

Line 2. Monthly and quarterly filers enter the total amount withheld for Nebraska during the tax period.

Line 3. Adjustment of Income Tax Withheld (Quarterly Filers). Use line 3 to correct errors in tax withheld from wages paid in earlier quarters of the same calendar year. Explain by attaching a statement that shows:

1. What the error was;
2. The quarter in which the error was made;
3. The amount of the error for each quarter;
4. The quarter when you found the error; and
5. How you and your payees have settled any overcollection or undercollection. If adjusting withholding for a qualified military spouse, see [revenue.nebraska.gov](#). Under “Specific Tax Information,” click on “Withholding.” From this page, click on “Nebraska Income Tax for Military Servicemembers.”

Do not use line 3 to adjust income tax withholding for earlier years. Contact the Department if the Nebraska tax withheld and paid in a prior year was incorrect.

If you have requested that an overpayment from a previous year’s Form W-3N be transferred to this year, do not use the resulting credit until it appears on line 12 of your preidentified Form 941N.

Line 5. This credit is only available to taxpayers under the Nebraska Advantage Act or the Invest Nebraska Act who have completed their qualification audit and have earned compensation or wage benefit credits. The amount of credits used against income tax withholding cannot exceed the lesser of withholding attributable to new employees at the qualified project, or the amount of credit reported on the taxpayer’s income tax return and carried forward into the quarter. Attach the Incentive Withholding Worksheet which is available at [www.revenue.ne.gov](#). Click on “Economic Tax Incentives,” then select “Nebraska Advantage Act.” On this page, click on “Forms.”

Line 12. A balance due or credit resulting from a partial payment, math or clerical errors, penalty, or interest on prior returns is entered in this space by the Department. The interest shown includes interest on the unpaid withholding through the due date of this return. If the amount owed is paid before the due date, interest will be recomputed and credit will be given on your next return. If the amount entered has been satisfied by a prior payment, it should be disregarded when calculating line 13.

Contact the Department if you have questions regarding a credit or balance due.